

DEPARTMENT OF STATE REVENUE

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LETTER OF FINDINGS NUMBER: 92-0943 CS

Controlled Substance Excise Tax

For Tax Period: 10-23-92

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE

I. Controlled Substance Excise Tax — Imposition

Authority: IC 6-7-3-5

Taxpayer protests the imposition of the controlled substance excise tax.

STATEMENT OF FACTS

Taxpayer was arrested in Seymour, Indiana on October 23, 1992, for possession of marijuana. On October 30, 1992, the Department assessed the controlled substance excise tax against the taxpayer based on the 6 grams of marijuana found in his possession. The base tax amount was \$240.00 plus a one hundred percent penalty. Taxpayer protested the assessment and paid the liability in full. Additional relevant facts will be presented below.

I. Controlled Substance Excise Tax — Imposition

DISCUSSION

Pursuant to IC 6-7-3-5 the controlled substance excise tax is assessed on the possession, distribution, or manufacturing of controlled substances. Taxpayer was found in possession of 6 grams of marijuana, a controlled substance, and was assessed by the Department. Taxpayer claims the marijuana was not in his possession but was in the possession of a guest in his vehicle. Taxpayer provides no evidence of this claim.

FINDING

Taxpayer's protest is denied. Taxpayer has failed to present evidence to the Department sufficient to rebut the assessment of the controlled substance excise tax.